

IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF VIRGINIA  
ALEXANDRIA DIVISION

UNITED STATES OF AMERICA,	)	
	)	
Petitioner,	)	
	)	
v.	)	Misc. No. 1:25mc5
	)	
JOHN L. PASCOE,	)	
	)	
Respondent.	)	

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

The United States of America on behalf of its agency, the Internal Revenue Service (IRS) petitions the Court for an order enforcing an IRS administrative summons served on respondent, John L. Pascoe (Respondent). In support of its Petition, the United States alleges as follows:

1. This is a proceeding brought pursuant to 26 U.S.C. § 7402(b) and § 7604(a) of the Internal Revenue Code to judicially enforce an Internal Revenue Service summons.
2. Jeffrey Deutsch is a Revenue Officer of the Internal Revenue Service (Revenue Officer Deutsch) employed in the Small Business/Self-Employment Division and is authorized to issue an IRS summons pursuant to 26 U.S.C. § 7602 and 26 C.F.R. § 301.7602-1.
3. Respondent, John L. Pascoe, resides at 9365 Robnel Place, Vienna, Virginia 22182 within the jurisdiction of the court.
4. Revenue Officer Deutsche is conducting an investigation for the collection of tax of Respondent for the quarters ending: September 30, 2019, December 31, 2019, March 31, 2020, June 30, 2020, September 30, 2020, December 31, 2020, March 31, 2021, June 30, 2021, September 30, 2021, December 31, 2021, March 31, 2022, June 30, 2022,

September 30, 2022, December 31, 2022, March 31, 2023 and June 30, 2023, as set forth in the Declaration of Revenue Officer Deutsche, Exhibit A.

5. Respondent is in possession and control of testimony and documents relevant to the investigation being conducted by Revenue Officer Deutsche.
6. In furtherance of the investigation, on April 9, 2025, Revenue Officer Deutsche issued a Summons directing Respondent to appear before Revenue Officer Deutsche on April 23, 2025, at the IRS office located at 7980 Quantum Drive, Suite 3153, Vienna, Virginia 22182-4015, to testify and produce for examination certain records and documents as described in the Summons. Exhibit A, ¶ 3.
7. Respondent did not appear on April 23, 2025 in response to the Summons and provided no response. Respondents refusal to comply with the Summons is continuing. Ex. A ¶ 5.
8. The Summons is issue for a legitimate purpose, which is the investigation into the collection of Respondents federal tax liability and seeks information relevant to that purpose. Exhibit A ¶ 2.
9. The books, papers, records and other data sought by the Summons are not already in the possession of the IRS. Exhibit A ¶ 6.
10. All administrative steps required by the Internal Revenue Code for the issuance of the Summons have been taken. Exhibit A ¶ 7.
11. It is necessary for Revenue Officer Deutsch's ongoing investigation of Respondent's federal tax liability for the tax periods described in paragraph 4 that Respondent be required to produce the documents and records demanded by the Summons. Exhibit A ¶ 8.

12. To establish a *prima facie* case for the enforcement of an IRS summons, the United States is to show that the summons: (1) is issued for a legitimate purpose; (2) seeks information relevant to that purpose; (3) seeks information not already in the possession of the IRS, and (4) all administrative steps required under the Internal Revenue Code have been followed. *United States v. Powell*, 379 U.S. 48, 57-58 (1964).

13. The declaration of Revenue Officer Deutsch establishes the United States' *prima facie* case for the enforcement of the Summons.

WHEREFORE, the United States prays that the court:

- A. Enter an order directing that Respondent show cause why Respondent should not comply with and obey the Summons and each and every requirement of the Summons;
- B. Enter an order directing Respondent to obey the Summons and each and every requirement by ordering the attendance, testimony and production of the books, papers, records, or other data as required by the Summons before Revenue Officer Deutsche, or any other proper officer or employee of the IRS at such time and place as may be directed by Revenue Officer Deutsch, or any other proper officer or employee of the IRS; and
- C. The court grant such other relief as is just and proper.

Dated: June 30, 2025

Respectfully submitted,

ERIC S. SIEBERT  
United States Attorney

By: /s/ Gerard Mene  
Gerard Mene  
Assistant U.S. Attorney

Counsel for the United States  
2100 Jamieson Avenue  
Alexandria, Virginia 22314  
Tel. 703-299-3777  
Fax. 703-299-3984